

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Jennings County Schools (4015)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$268,199	\$247,271	\$643,514	n/a	140%	160%
	11100 Regular Programs; Elementary	\$5,184,105	\$7,994,069	\$8,536,857	\$10,060,872	94%	26%	18%
	11200 Regular Programs; Middle/Junior High	\$1,475,474	\$1,844,412	\$1,979,949	\$2,543,857	72%	38%	28%
	11300 Regular Programs; High School	\$2,785,692	\$3,367,581	\$3,679,991	\$4,474,524	61%	33%	22%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$55,357	\$55,800	\$44,261	n/a	-20%	-21%
	11450 Vocational Education; Consumer and Homemaking	\$39,296	\$0	\$0	\$0	-100%	n/a	n/a
	11590 Other Vocational Education Programs	\$1,000	\$63,032	\$29,287	\$70,139	> 500%	11%	139%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$0	\$5,000	\$0	n/a	n/a	-100%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$40,647	\$111,791	\$72,892	\$123,658	204%	11%	70%
	11920 Other Regular Programs; Project 4R	\$738	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$18,829	\$19,458	\$19,839	\$0	-100%	-100%	-100%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$48,755	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$410,275	\$813,173	\$897,216	\$591,331	44%	-27%	-34%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$495,111	\$572,324	n/a	n/a	16%
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$0	\$0	\$41,185	n/a	n/a	n/a
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$0	\$1,527	\$6,442	n/a	n/a	322%
	12330 Physical Impairment; Visual Impairment	\$0	\$0	\$10,330	\$0	n/a	n/a	-100%
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$102,451	\$135,480	n/a	n/a	32%
	12350 Physical Impairment; Homebound	\$20,055	\$58,415	\$38,509	\$48,807	143%	-16%	27%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$420,717	\$537,035	\$448,773	\$604,648	44%	13%	35%
	12510 Culturally Different; Communication Disorders	\$0	\$0	\$103,048	\$144,104	n/a	n/a	40%
	12520 Culturally Different; Compensatory	\$40,469	\$28,841	\$38,323	\$85,964	112%	198%	124%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$0	\$0	\$542,271	\$365,049	n/a	n/a	-33%
	12610 Learning Disability	\$0	\$0	\$0	\$898,065	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$235,391	\$37,411	\$41,572	\$44,068	-81%	18%	6%
	12810 Special Education Preschool	\$0	\$0	\$78,472	\$118,899	n/a	n/a	52%
	12900 Other Special Programs	\$14,151	\$4,878	\$9,803	\$12,812	-9%	163%	31%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$118,894	\$190,634	\$237,505	\$289,025	143%	52%	22%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$3,295	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$2,017	\$0	\$0	\$0	-100%	n/a	n/a
	14300 Summer School Programs; High School	\$35,467	\$6,889	\$0	\$0	-100%	-100%	n/a
	16100 Remediation Testing	\$66,707	\$184,022	\$187,272	\$109,074	64%	-41%	-42%
	16200 Preventive Remediation	\$76,482	\$112,568	\$117,111	\$214,978	181%	91%	84%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$13,608	\$59,319	\$8,107	\$765	-94%	-99%	-91%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$238,700	\$309,772	\$370,771	\$318,485	33%	3%	-14%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$905,379	\$1,498,828	\$210,099	\$7,227	-99%	-100%	-97%
	21510 Speech Pathology and Audiology Services; Service Area Direction	\$0	\$0	\$66,851	\$5,719	n/a	n/a	-91%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$175,151	\$320,881	\$322,098	\$386,746	121%	21%	20%
	22210 Library/Media Services; Service Area Direction	\$0	\$29,107	\$25,105	\$3,795	n/a	-87%	-85%
	22220 Library/Media Services; School Library	\$352,027	\$268,363	\$252,694	\$361,730	3%	35%	43%
	22230 Library/Media Services; Audiovisual	\$19,346	\$16,187	\$5,746	\$9,006	-53%	-44%	57%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$26,809	\$72,973	\$561,815	\$32,244	20%	-56%	-94%
	22290 Library/Media Services; Other Educational Media Services	\$0	\$0	\$0	\$9,315	n/a	n/a	n/a
	24100 Office of The Principal	\$983,610	\$1,543,159	\$1,592,467	\$1,932,833	97%	25%	21%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$243,412	\$410,592	\$382,026	\$419,969	73%	2%	10%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$0	\$0	\$15,986	n/a	n/a	n/a
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$7,528	\$0	\$0	\$0	-100%	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$467,803	\$772,011	\$1,440,367	\$298,968	-36%	-61%	-79%
Student Academic Achievement Total		\$14,423,072	\$20,998,959	\$23,214,325	\$26,094,624	81%	24%	12%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$46,656	\$54,455	\$58,803	\$52,237	12%	-4%	-11%
	21130 Attendance and Social Work Services; Social Work Services	\$257	\$0	\$0	\$0	-100%	n/a	n/a
	21140 Attendance and Social Work Services; Pupil Accounting	\$690	\$897	\$643	\$207	-70%	-77%	-68%
	21210 Guidance Services; Service Area Direction	\$157,023	\$207,161	\$218,126	\$248,688	58%	20%	14%

**School Corporation Expenditures by HB 1006 Expenditure Categories
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Jennings County Schools (4015)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	21220 Guidance Services; Counseling Services	\$309,368	\$493,791	\$547,973	\$715,435	131%	45%	31%
	21250 Guidance Services; Records Maintenance	\$6,133	\$8,968	\$8,864	\$6,069	-1%	-32%	-32%
	21290 Guidance Services; Other Guidance Services	\$6,802	\$0	\$815	\$2,551	-62%	n/a	213%
	21320 Health Services; Medical Services	\$3,905	\$3,953	\$5,026	\$7,742	98%	96%	54%
	21340 Health Services; Nurse Services	\$92,364	\$174,785	\$237,375	\$302,561	228%	73%	27%
	21390 Health Services; Other Health Services	\$4,792	\$10,657	\$12,289	\$6,306	32%	-41%	-49%
	21410 Psychological Services; Service Area Direction	\$0	\$0	\$0	\$28,979	n/a	n/a	n/a
	21420 Psychological Testing	\$0	\$0	\$106,648	\$127,982	n/a	n/a	20%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$0	\$72,546	n/a	n/a	n/a
	21810 Special Education Administration; Service Area Direction	\$100,688	\$134,537	\$262,985	\$366,229	264%	172%	39%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$449	\$554	n/a	n/a	23%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$103,662	\$106,189	n/a	n/a	2%
	22110 Improvement of Instruction; Service Area Direction	\$68,509	\$710	\$625	\$0	-100%	-100%	-100%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$69,283	\$241,499	\$131,815	\$165,779	139%	-31%	26%
	22130 Improvement of Instruction; Instructional Staff Training	\$18,664	\$11,252	\$4,233	\$43,163	131%	284%	> 500%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$4,008	\$125,336	\$107,104	\$105,432	> 500%	-16%	-2%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$50,646	n/a	n/a	n/a
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$368,695	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$56,711	n/a	n/a	n/a
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$52,688	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$40,734	\$44,770	\$48,397	\$62,987	55%	41%	30%
	23210 Executive Administration; Office of The Superintendent	\$235,238	\$176,696	\$183,596	\$233,435	-1%	32%	27%
	23220 Executive Administration; Community Relations	\$21,314	\$12,413	\$14,018	\$15,381	-28%	24%	10%
	23290 Executive Administration; Other Executive Administration Services	\$112,842	\$157,941	\$157,101	\$81,056	-28%	-49%	-48%
	25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$2,205	\$6,120	n/a	n/a	178%
	25750 Personnel Services; Health Services	\$8,540	\$3,806	\$1,617	\$2,302	-73%	-40%	42%
	26700 2007 Account Code - Technology Coordinator	\$0	\$60,451	\$65,557	\$34,194	n/a	-43%	-48%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$336,955	\$274,520	\$198,470	n/a	-41%	-28%
Student Instructional Support Total		\$1,307,809	\$2,261,032	\$2,554,444	\$3,521,334	169%	56%	38%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$16,214	\$24,873	\$18,193	\$29,556	82%	19%	62%
	23160 Board of Education; Promotion Expenses	\$3,518	\$1,033	\$334	\$822	-77%	-20%	146%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$75,012	\$75,140	\$104,212	n/a	39%	39%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$71,332	\$32,983	\$34,580	\$62,790	-12%	90%	82%
	25150 Fiscal Services; Payroll Services	\$22,144	\$25,375	\$26,691	\$37,977	71%	50%	42%
	25160 Fiscal Services; Financial Accounting	\$2,890	\$28,058	\$28,756	\$15,870	449%	-43%	-45%
	25191 Other Fiscal Services; Refund of Revenue	\$47,986	\$167	\$189	\$27,325	-43%	> 500%	> 500%
	25192 Other Fiscal Services; Petty Cash	\$10,381	\$0	\$0	\$0	-100%	n/a	n/a
	25193 Other Fiscal Services; Printed Forms	\$139,570	\$0	\$0	\$0	-100%	n/a	n/a
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$2,144	n/a	n/a	n/a
	25199 Other Fiscal Services; Other	\$13,130	\$32,201	\$33,376	\$35,069	167%	9%	5%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$0	\$0	\$44,520	n/a	n/a	n/a
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$45,310	n/a	n/a	n/a
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$0	\$3,678	n/a	n/a	n/a
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$126,020	n/a	n/a	n/a
	25890 Other Technology Services	\$0	\$6,373	\$2,197	\$2,521	n/a	-60%	15%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$34,228	\$97,840	\$103,793	\$129,821	279%	33%	25%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,469,736	\$2,174,454	\$2,255,799	\$2,808,028	91%	29%	24%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$468,361	\$673,670	\$670,702	\$585,936	25%	-13%	-13%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$12,561	\$172,508	\$178,807	\$198,231	> 500%	15%	11%
	26499 2007 Account Code - Other	\$0	\$567,143	\$565,086	\$201,357	n/a	-64%	-64%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$58,273	\$26,506	\$18,702	n/a	-68%	-29%
	26700 Operation and Maintenance of Plant Services; Insurance	\$119,596	\$269,483	\$237,378	\$230,980	93%	-14%	-3%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$159,381	\$22,922	\$18,678	\$6,070	-96%	-74%	-68%
	27010 Student Transportation; Service Area Direction	\$27,921	\$39,028	\$40,725	\$52,704	89%	35%	29%
	27100 Student Transportation; Vehicle Operation	\$258,139	\$345,849	\$392,164	\$490,303	90%	42%	25%

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	27300 Student Transportation; Vehicle Servicing and Maintenance	\$0	\$171,071	\$198,688	\$244,062	n/a	43%	23%
	27400 Student Transportation; Purchase of School Buses	\$101,348	\$216,608	\$381,652	\$50,263	-50%	-77%	-87%
	27500 Student Transportation; Insurance on Buses	\$0	\$45,640	\$42,082	\$41,000	n/a	-10%	-3%
	27700 Student Transportation; Contracted Transportation Services	\$1,445,883	\$2,229,504	\$2,244,940	\$1,806,163	25%	-19%	-20%
	27900 Student Transportation; Other Student Transportation Services	\$13,690	\$42,873	\$46,066	\$69,567	408%	62%	51%
	27910 Student Transportation; Bus Driver Training	\$0	\$0	\$0	\$16	n/a	n/a	n/a
	31100 Food Services Operations; Service Area Direction	\$20,347	\$64,796	\$76,016	\$103,082	407%	59%	36%
	31200 Food Services Operations; Food Preparation and Dispensing	\$402,463	\$635,805	\$677,516	\$899,712	124%	42%	33%
	31300 Food Services Operations; Food Delivery	\$1,650	\$1,050	\$0	\$0	-100%	-100%	n/a
	31400 Food Services Operations; Food Purchases	\$594,153	\$940,150	\$986,913	\$1,065,783	79%	13%	8%
	31900 Other Food Services	\$59,066	\$149,703	\$132,074	\$68,051	15%	-55%	-48%
	33100 Community Service Operations; Direction of Community Services	\$3,860	\$15,922	\$8,993	\$132,401	> 500%	> 500%	> 500%
	33200 Community Recreation	\$23,403	\$22,087	\$18,155	\$29,481	26%	33%	62%
	33300 Civic Services	\$750	\$0	\$0	\$0	-100%	n/a	n/a
	33400 Athletic Coaches	\$211,682	\$290,028	\$296,136	\$322,937	53%	11%	9%
	33500 Welfare Activities Services	\$0	\$0	\$0	\$3,524	n/a	n/a	n/a
	33600 Nonpublic School Pupil Services	\$1,168	\$13,549	\$8,083	\$8,100	> 500%	-40%	0%
	33910 High School Band Uniforms	\$0	\$3,408	\$4,485	\$35,242	n/a	> 500%	> 500%
	33940 Child Care Services	\$0	\$118,227	\$102,667	\$11,337	n/a	-90%	-89%
	33990 Other Community Services; Other	\$203	\$11,602	\$5,288	\$0	-100%	-100%	-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$5,100	\$56,958	\$96,958	n/a	> 500%	70%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$65,006	\$22,370	\$67,892	n/a	4%	203%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$5,750	\$500	\$16,907	\$0	-100%	-100%	-100%
Overhead and Operational Total		\$5,762,504	\$9,689,869	\$10,035,082	\$10,315,521	79%	6%	3%
Nonoperational								
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$95,812	\$67,914	\$22,167	n/a	-77%	-67%
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$11,584	\$37,217	\$56,263	n/a	386%	51%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$84,404	\$0	\$0	\$0	-100%	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$1,174,763	\$1,580,244	\$1,214,790	\$1,526,894	30%	-3%	26%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$130,582	\$0	\$0	n/a	-100%	n/a
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$221,927	\$39,850	\$0	\$0	-100%	-100%	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$347,843	\$585,171	\$601,296	\$543,177	56%	-7%	-10%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$558,848	\$52,987	\$48,469	\$41,033	-93%	-23%	-15%
	51100 Debt Services; Principal on Debt; Bonds	\$163,750	\$0	\$0	\$105,000	-36%	n/a	n/a
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$427,709	\$447,176	\$192,709	n/a	-55%	-57%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$85,640	n/a	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$783,027	\$1,860,302	\$2,119,671	\$2,233,036	185%	20%	5%
	54200 2007 Account Code - Common School Fund	\$151,543	\$395,899	\$275,075	\$51,350	-66%	-87%	-81%
Nonoperational Total		\$3,486,104	\$5,180,139	\$4,811,609	\$4,857,269	39%	-6%	1%
prorated								
	26491 2007 Account Code - PERF	\$174,548	\$183,816	\$354,908	\$75,023	-57%	-59%	-79%
	26492 2007 Account Code - Social Security	\$1,089,174	\$1,608,721	\$1,770,543	\$917,186	-16%	-43%	-48%
	26494 2007 Account Code - Group Insurance	\$1,534,524	\$3,957,852	\$4,324,758	\$1,911,973	25%	-52%	-56%
	26496 2007 Account Code - Unemployment Compensation	\$2,846	\$16,271	\$10,558	\$2,858	0%	-82%	-73%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$88,678	\$19,640	\$27,000	\$7,200	-92%	-63%	-73%
prorated Total		\$2,889,770	\$5,786,301	\$6,487,767	\$2,914,241	1%	-50%	-55%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$16,693,561	\$25,463,906	\$28,235,643	\$28,335,114	70%	11%	0%	59.9%	58.0%	59.9%	59.4%
Student Instructional Support	\$1,512,080	\$2,726,735	\$3,112,225	\$3,804,421	152%	40%	22%	5.4%	6.2%	6.6%	8.0%

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	Overhead and Operational	\$6,177,514	\$10,545,520	\$10,943,749	\$10,706,185	73%	2%	-2%	22.2%	24.0%	23.2%	22.4%
	Nonoperational	\$3,486,104	\$5,180,139	\$4,811,609	\$4,857,269	39%	-6%	1%	12.5%	11.8%	10.2%	10.2%
	Grand Total	\$27,869,260	\$43,916,300	\$47,103,227	\$47,702,989	71%	9%	1%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	65.3%	64.2%	66.6%	67.4%